

Town of Pantton
Select Board Minutes
August 26, 2014/7:30 P.M.

In Attendance:

Select Board:

John Viskup, Chair
Beth Tarallo
Howard Hall

Guests:

Kevin Brennan, Esq.
Lisa Stearns
Jim Carroll, Esq.
Patti Gaouette (via phone)

Other Officers:

Barbara Fleming
Doug Dows
Heidi Mahoney
Diane Merrill
Paul Sokal

7:48 pm J. Viskup called meeting to order

Review 8/12/14 and 8/20/14 SB minutes: J. Viskup motion to accept draft SB minutes of 8/12/14 and 8/20/14. B. Tarallo seconded. All approved.

Review of Spaulding Road Curb Cut and Condition Requirements Draft Agreement language:

J. Carroll, Esq. reviewed K. Brennan's proposed edits to draft agreement (in sections 1.D, 3 and 6).

H. Hall inquired and expressed concern re: section 6 proposed edits/additions of reciprocal provision language re: litigation fees.

Discussion ensued re: reciprocal provision language in section 6 and potential risk to town.

J. Carroll, Esq. explained town would be instigator in instance of litigation and would be in control of litigation process; further advised it better and less risky to include reciprocal provision language in the agreement than to exclude language re: legal fees.

Discussion ensued.

B. Tarallo moved to have J. Viskup be the duly authorized agent to sign the agreement between the town of Pantton and P. Gaouette/Lisa Stearns as revised and reviewed tonight, 8/26/14. J. Viskup seconded. All approved.

J. Carroll, Esq. will deliver original document in escrow, conditioned upon receipt of fully signed original with exhibit attached, to K. Brennan, Esq. in order to have P. Gaouette sign the document.

Once signed documents with attachments received by J. Carroll, Esq., he will send originals and PDF versions to the town.

Change to posted draft SB Agenda:

B. Tarallo motion to remove "review of draft junk ordinance" from draft posted agenda. H. Hall seconded, all approved.

H. Hall motion to add "draft fiscal policy/A/R regarding cash" to agenda at 8:55pm. B. Tarallo seconded, all approved.

J. Viskup moved to authorize purchase of second recorder for purpose of recording minutes. B. Tarallo seconded, all approved.

Proposed revisions to delinquent Tax Collection Policy: B. Fleming discussed proposed revisions to the Delinquent Tax Collection Policy. Proposed revision 1: include language specifying acceptable forms of payment. Discussion ensued re: accepting only money orders and certified bank checks due to bounced check payments received in past.

Proposed revision 2: include language specific to payment plan process, when payment plans are allowed.

B. Fleming also reviewed a draft payment plan letter of agreement.

B. Fleming to return to 9/23 SB meeting with updated proposed draft revisions to Delinquent Tax Collection Policy and draft payment plan letter of agreement.

Internal/External Audit next steps:

D. Dows provided historical overview of Board of Auditors' (BOA) work including internal auditing procedures looking for waste, fraud and abuse. BOA uses VLCT provided checklists to look at internal operations. BOA has authority to look at any financial record of town; if anything found awry, they conduct a forensic audit.

Historically BOA has looked at Delinquent Tax Collection process and policy and cash management practices.

BOA looking for feedback from town officers re: any particular procedures to audit.

D. Dows reported internal audit ensues when Treasurer closes books on prior FY, typically in early Fall.

Discussion ensued re: the following as potential items for BOA investigation:

- Review of Grand List status as of 4/1—does it conform to condition of town?
- Record of town assets—is there one, is it complete?

Discussion ensued about need for full list of town assets: e.g. list of town equipment, \$ value, specifying \$\$ amount value over which items need serial numbers. This topic will be added to 9/9 SB agenda.

D. Dows also suggested the following:

- Conducting a routine external audit whenever there employee turnover for position where the employee handles finances.
- Establishing a reserve fund (this would have to come before voters at town meeting) to set aside \$\$ for external audit. This would allow town to set aside \$\$ each year for an external audit done roughly every 3 years, without a spike in one particular budget year.

Discussion on External Audit next steps: B. Tarallo reported town is due for full external audit; last external audit done in 2012, on FYE 6/30/11. D. Merrill and P. Sokal to look for RFP written for prior audit as reference.

BOA to post RFP early this fall for bids to conduct full external audit: work to be done in 2015-2016 budget year of prior FYE 6/30/15. BOA to review bid responses, provide recommendation and cost

information n to SB prior to FYE 6/30/16 budget drafting in order to provide External audit line item dollar amount to include in Town meeting FYE 6/30/16 proposed budget.

Discussion ensued re: concept of mini audit on an annual basis. Current FYE 6/30/15 has \$\$ in audit line item for mini audit. This may not be necessary given a full audit will be done for FYE 6/30/15.

Website Tune up: P. Sokal reported needing another administrator, with website management capabilities, trained as back up.

P. Sokal to draft position description for J. Miller to send to town email list to garner interest.

Public Comment: None

Bills and Financials: reviewed

D. Merrill noted if town continues to use outside contracted computer support, board may want to consider funding computer services line in budget for FYE 6/30/16, as it may need additional funds.

D. Merrill reported total Delinquent Taxes, including interest and penalties: \$40,512. \$28,400 of this amount is principle.

B. Tarallo motion to accept Treasurer's Financial Report and Balance Sheet as of 7/31/14. J. Viskup seconded, all approved.

Cost of legal review of Draft Junk Ordinance:

VLCT cost estimate provided discussed. H. Hall motion to authorize VLCT legal review of current draft junk ordinance language, at the provided estimate of \$440-\$616. J. Viskup seconded, all approved.

Review Draft Junk Ordinance-Tabled

Review Draft Treasurer Position-Tabled

Final Review of Parking Ticket Proof-Tabled

Correspondence: D. Merrill reported Lisa Truchon, Assessor, reported a change in the grand list, which will be reported in errors and omissions.

Remaining Correspondence Tabled.

11:23pm. J. Viskup motion to adjourn. H. Hall seconded. All approved.